

EAST Search History

Ref #	Hits	Search Query	DBs	Default Operator	Plurals	Time Stamp
L1	96262	licens\$4	US-PGPUB; USPAT; USOCR; FPRS; EPO; JPO; DERWENT; IBM_TDB	OR	ON	2007/05/24 10:52
L2	4345599	period\$6 or repeat\$4	US-PGPUB; USPAT; USOCR; FPRS; EPO; JPO; DERWENT; IBM_TDB	OR	ON	2007/05/24 10:56
L3	3753485	count\$3 or calculat\$3 or compute or computing or computed	US-PGPUB; USPAT; USOCR; FPRS; EPO; JPO; DERWENT; IBM_TDB	OR	ON	2007/05/24 10:57
L4	280791	2 with 3	US-PGPUB; USPAT; USOCR; FPRS; EPO; JPO; DERWENT; IBM_TDB	OR	ON	2007/05/24 10:58
L5	5029	1 and 4	US-PGPUB; USPAT; USOCR; FPRS; EPO; JPO; DERWENT; IBM_TDB	OR	ON	2007/05/24 10:58
L6	8899924	scan\$4 or detect\$3 or check\$3 or find\$3 or found	US-PGPUB; USPAT; USOCR; FPRS; EPO; JPO; DERWENT; IBM_TDB	OR	ON	2007/05/24 10:58
L7	8382880	error or problem or malfunction\$3 or dysfunction\$3 or success\$5 or unsuccess\$5	US-PGPUB; USPAT; USOCR; FPRS; EPO; JPO; DERWENT; IBM_TDB	OR	ON	2007/05/24 10:59

EAST Search History

L8	930153	6 with 7	US-PGPUB; USPAT; USOCR; FPRS; EPO; JPO; DERWENT; IBM_TDB	OR	ON	2007/05/24 11:00
L9	2223	5 and 8	US-PGPUB; USPAT; USOCR; FPRS; EPO; JPO; DERWENT; IBM_TDB	OR	ON	2007/05/24 11:00
L10	1020066	deallocat\$3 or allocat\$3 or refill\$3 or reset\$4 or renew\$3	US-PGPUB; USPAT; USOCR; FPRS; EPO; JPO; DERWENT; IBM_TDB	OR	ON	2007/05/24 11:01
L11	1649	1 with 10	US-PGPUB; USPAT; USOCR; FPRS; EPO; JPO; DERWENT; IBM_TDB	OR	ON	2007/05/24 11:03
read (L12)	126	9 and 11	US-PGPUB; USPAT; USOCR; FPRS; EPO; JPO; DERWENT; IBM_TDB	OR	ON	2007/05/24 11:03

EAST Search History

Ref #	Hits	Search Query	DBs	Default Operator	Plurals	Time Stamp
L1	3401	licens\$4.clm.	US-PGPUB	OR	ON	2007/05/24 11:22
L2	284175	(scan\$4 or detect\$4 or check\$3 or find\$3 or found).clm.	US-PGPUB	OR	ON	2007/05/24 11:22
L3	1199	1 and 2	US-PGPUB	OR	ON	2007/05/24 11:22
L4	84306	(error or problem or malfunction\$3 or dysfunction\$3 or success\$5 or unsuccess\$5).clm.	US-PGPUB	OR	ON	2007/05/24 11:23
L5	181	3 and 4	US-PGPUB	OR	ON	2007/05/24 11:23
L6	40455	(allocat\$4 or deallocat\$4 or refill\$3 or reset\$4 or renew\$3).clm.	US-PGPUB	OR	ON	2007/05/24 11:24
read (L7)	21	5 and 6	US-PGPUB	OR	ON	2007/05/24 11:24

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show files
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Set	Items	Description
S1	5950682	LICENS????
S2	13242912	PERIOD?????? OR INTERVAL? ? OR HABITUAL??? OR REPEAT????
S3	22327157	CALCULAT???? OR COMPUTE OR COMPUTES OR COMPUTED OR COMPUTI- NG OR ENUMERAT???? OR COUNT???
S4	231374	S2 (8N) S3
S5	20858	S1 AND S4

S6	54275353	USAGE? ? OR USE OR USES OR USING OR USED OR ACCESS??? OR S-
		HAR???
S7	342324	S6 (5N) S1
S9	1469	S5 AND S7
S10	1966517	ALLOCAT???? OR DEALLOCAT???? OR REILL??? OR RESET????
S11	8529	S10 (6N) S1
S12	71	S9 AND S11

13	24442788	SCAN???? OR DETECT???? OR CHECK??? OR FIND??? OR FOUND OR - DISCOVER???
S14	23641447	ERROR? ? OR PROBLEM? ? OR MALFUNCTION??? OR DYSFUNCTION??? OR SUCCESS????? OR UNSUCCESS?????
S15	868634	S13 (6N) S14
S16	1	S12 AND S15
S17	0	S16 NOT PY>2001
S18	19	S12 AND S13 AND S14
S19	4	S18 NOT PY>2001
<i>read</i> S20	4	RD (unique items)
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20/K/1 (Item 1 from file: 15)

DIALOG(R)File 15:ABI/Inform(R)

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01564245 02-15234

Statement of position 97.2--software revenue recognition

Anonymous

Journal of Accountancy v185n1 PP: 106-119 Jan 1998

ISSN: 0021-8448 JRNL CODE: JAC

WORD COUNT: 16609

...TEXT: This SOP provides guidance on when revenue should be recognized and in what amounts for **licensing**, selling, leasing, or otherwise marketing computer software.' It should be applied to those activities by ...

...is incidental² to the products or services as a whole.

3. In connection with the **licensing** of an existing product, a vendor might offer a small discount (for example, a coupon or other form of offer for five percent off) on additional **licenses** of the **licensed** product or other products that exist at the time of the offer but are not...

...Provisions of this SOP"

Basic Principles

7. Software arrangements range from those that provide a **license** for a single software product to those that, in addition to the delivery of software...

...s fee is fixed or determinable. Collectibility is probable 5

9. Software arrangements may provide **licenses** for multiple software deliverables (for example, software products, upgrades/enhancements, PCS, or services), which are...the industry rely upon signed contracts to document arrangements, other sectors of the industry that **license** software (notably the packaged software sector) do not.

16. If the vendor operates in a...

...transactions.

Customer Acceptance

20. After delivery, if uncertainty exists about customer acceptance of the software, **license** revenue should not be recognized until acceptance occurs.

Determining Delivery-Multiple Copies of Software Products Versus Multiple Licenses

21. Arrangements to **use** multiple copies of a software product under site **licenses** with users and to market multiple copies of a software product under similar arrangements with resellers should be distinguished from arrangements to **use** or market multiple single **licenses** of the same software.

In the former kind of arrangement, duplication is incidental to the...

...copies of the software, but only if the copies are requested by the user. The **licensing** fee is payable even if no additional copies are requested by the user or reseller...

...of duplication should be accrued at that time.

In the latter kind of arrangement, the **licensing** fee is ...recognition under this SOP and all of the following conditions are met. The customer has **licensed** the software and the vendor has delivered a version of the software that is fully...

...the vendor's fee is fixed or determinable and (b) collectibility is probable. A software **licensing** fee is not fixed or determinable if the amount is based on the number of...

...A number of arrangements that call for fixed or determinable payments, including minimum royalties or **license** fees from resellers, specify a payment period that is short in relation to the period...

...28. For the reason cited in paragraph 27, any extended payment terms in a software **licensing** arrangement may indicate that the fee is not fixed or determinable. Further, if payment of a significant portion of the software **licensing** fee is not due until after expiration of the **license** or more than twelve months after delivery, the **licensing** fee should be presumed not to be fixed or determinable. However, this presumption may be ...

...has a standard business practice of using longterm or installment contracts and a history of **successfully** collecting under the original payment terms without making concessions. In such a situation, a vendor... informal communications, or other factors indicate that payment is substantially contingent on the reseller's **success** in distributing individual units of the product.'

Resellers are new, undercapitalized, or in financial difficulty...

...the other conditions of this SOP have been satisfied.

31. Customer Cancellation Privileges. Fees from **licenses** cancelable by customers are neither fixed nor determinable until the cancellation privileges lapse. Fees from **licenses** with cancellation privileges expiring ratably over the **license** period are considered to become determinable ratably over the **license** period as the cancellation privileges lapse. In applying the provisions of this paragraph, obligations related...

...conformity with FASB Statement No. 48.

32. Fiscal Funding Clauses. Fiscal funding clauses sometimes are **found** in software **license** arrangements in which the **licensees** are governmental units. Such clauses generally provide that the **license** is cancelable if the legislature or funding authority does not appropriate the funds necessary for the governmental unit to fulfill its obligations under the **licensing** arrangement.

33. Consistent with FASB Technical Bulletin No. 79-10, Fiscal Funding Clauses in Lease Agreements, a software **licensing** arrangement with a governmental unit containing a fiscal funding clause should be evaluated to determine whether the uncertainty of a possible **license** arrangement

cancellation is a remote contingency.' If the likelihood is assessed as remote, the software **licensing** arrangement should be considered noncancelable. Such an assessment should include the factors discussed in paragraphs...

...and 28 of this SOP. If the likelihood is assessed as other than remote, the **license** should be considered cancelable, thus precluding revenue recognition. A fiscal funding clause with a customer...provisions of paragraphs 8 through 14 of this SOP are met.

43. Some fixed fee **license** or reseller arrangements provide customers with the right to reproduce or obtain copies at a...

...the product master or the first copy of all products covered by the arrangement, any **licensing** fees not previously recognized should be recognized. (At that point, only duplication of the software...

...the product master or first copy.) When the arrangement terminates, the vendor should recognize any **licensing** fees not previously recognized.

45. The revenue from the kind of arrangements discussed in paragraph...of paragraphs 8 to 14 of this SOP are met, the revenue from the software **license** should be recognized upon the initial delivery of the software, and the exercise of the...

...increase the number of copies or concurrent users of the software product available under the **license** arrangement.

SC Products are considered to be the same product if there are no more... with implicit rights to PCS).

59. PCS revenue may be recognized together with the initial **licensing** fee on delivery of the software if all of the following conditions are met.

- a. The PCS fee is included with the initial **licensing** fee.
- b. The PCS included with the initial **license** is for one year or less.
- c. The estimated cost of providing PCS during the...

...be earned from providing the enhancements to other customers as well.

Therefore, costs should be **allocated** between PCS arrangements and other **licenses**. 60. A determination that unspecified upgrades/enhancements offered during the PCS arrangement are expected to...

...annual basis. Regardless of the vendor's history of offering unspecified upgrades/enhancements to initial **licensees**, PCS should be accounted for separately from the initial **licensing** fee if the vendor expects to offer upgrades/enhancements that are greater than minimal or more than infrequent to the users or resellers of the **licensed** software during the PCS arrangement.

61. Postdelivery Telephone Support at No Additional Charge. Postdelivery telephone...

...in conformity with this SOP, regardless of whether the support is provided explicitly under the **licensing** arrangement. Although such telephone support may be offered or available for periods exceeding one year...

...established a history of providing substantially all the telephone

support within one year of the **licensing** or sale of the software, the PCS may be considered to have a term of...

...this SOP. Accordingly, revenue allocable to telephone support may be recognized together with the initial **licensing** fee on delivery of the software if all the conditions in paragraph 59 of this...

...at no additional charge. If revenue allocable to telephone support is recognized together with the **licensing** fee on delivery, the vendor should accrue the estimated cost of providing that support.

62...

...exist to allocate the fee to the software and the PCS, revenue from both the **licensing** arrangement and the PCS should be recognized ratably over the period during which PCS is...

...often include implementation support, software design or development, or the customization or modification of the **licensed** software.

...of the services. Milestones or customer-specific acceptance criteria affect the realizability of the software- **license** fee.

71. Judgment is required in determining whether the obligation to provide services in addition...type of review provides assurance somewhat similar to that provided for perpetual inventory records by **periodic** physical inventory **counts**.

81. Input Measures. Input measures of progress-to-completion on arrangements are made in terms...been addressed in SOP 91-1.

Basic Principles

94. Transfers of rights to software by **licenses** rather than by outright sales protect vendors from the unauthorized duplication of their products. Nevertheless, the rights transferred under software **licenses** are substantially the same as those expected to be transferred in sales of other kinds of products. AcSEC believes the legal distinction between a **license** and a sale should not cause revenue recognition on software products to differ from revenue...arrangements are priced based on a combination of (a) the prices of products to be **licensed** and (b) the number of users that will be granted **access** to the **licensed** products. In some of these arrangements, the vendor requires a minimum number of users.

103...its delivery responsibilities. AcSEC believes that the potential concessions indicate the customer would not have **licensed** the delivered products without also **licensing** the undelivered products. Accordingly, AcSEC concluded that in order to recognize revenue, persuasive evidence should...

...is required only if additional copies are requested by the customer; arrangements in which the **licensing** fee is payable even if no additional copies are requested) that would lead to a...

...recognize amounts due in the first twelve months as revenue at the time of the **license**. Additional revenue would be recognized based on the passage of time such that, at any...

...28 of this SOP AcSEC concluded that if payment of a significant portion

of a **licensing** fee is not due until after the expiration of the **license** or more than twelve months after delivery, the fee should be presumed not to be...to provide greater comparability within the industry

114. In considering the rolling twelve months approach **found** in practice, AcSEC considered the guidance in Chapter IA of ARB No. 43, Restatement and ...

...ordered. Therefore, AcSEC believes that requiring collectibility of a receivable related to the sale or **license** acts to verify that an arrangement does exist.

Delivery. AcSEC believes that until delivery of...

...refund. Therefore, AcSEC believes that requiring collectibility of a receivable related to the sale or **license** acts to verify that the element has been delivered.

Fixed or determinable fee. Much of...

...into an arrangement. By requiring collectibility, AcSEC sought to prevent revenue recognition on sales or **licenses** of an element in situations in which circumstances may prompt the vendor to make subsequent adjustments to the price of a customer's purchase or **license** of a subsequent version of that element.

The likelihood that subsequent versions will be released...

...adjustment. Therefore, AcSEC believes that requiring collectibility of a receivable related to the sale or **license** acts to verify that the fees are fixed or determinable.

MULTIPLE-ELEMENT ARRANGEMENTS

Additional Software...

...of the software induced the customer to enter into the arrangement. For example, a customer **licensing** an existing version of the software may have done so to facilitate obtaining the updated...period.

125. SOP 91-1 required that revenue from both the PCS and the initial **licensing** fee be recognized ratably over the period of the PCS arrangement if no basis existed to derive separate prices for the PCS and the initial **licensing** fee. Diversity in practice arose as to what constituted a sufficient basis in arrangements involving...

20/K/2 (Item 1 from file: 16)

DIALOG(R)File 16:Gale Group PROMT(R)

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08358766 Supplier Number: 70649344 (USE FORMAT 7 FOR FULLTEXT)

Tariff Rate Quotas and the Economic Impact of Agricultural Trade Liberalization in the World Trade Organization.(Statistical Data Included)

HERRMANN, ROLAND; KRAMB, MARC; MONNICH, CHRISTINA

International Advances in Economic Research, v7, n1, p1

Feb, 2001

Language: English Record Type: Fulltext

Article Type: Statistical Data Included

Document Type: Magazine/Journal; Refereed; Trade

Word Count: 9063

... and Trade (GATT), the intention had been to liberalize agricultural trade, but it was never **successful** prior to the finalization of the URAA in 1994. The major policy decisions of the...

...typically accrue. Since the underlying cause of these rents is, of course, supply rationing, the **problem** arises as to how the resulting excess demand is to be administered. This administrative choice...the low tariff, (t.sub.1), is charged for the first Q imports. Therefore, the **problem** arises as to which suppliers are granted the right to import under these favorable conditions...

...in Figure 1 by the area (e + f).

When it comes to TRQ administration, quota **share** distribution must be distinguished from **license** distribution. The first determines which quantities are reserved for particular exporting countries, whereas the second defines a rule according to which **licenses** are distributed that enable individual traders to import under the quota.

If the importing country...

...t.sub.2), this is referred to as a global quota. Assuming first that the **licensing** regime is efficient, then the distribution of imports with respect to their origin is determined...

...are quota shares that the importing country reserves for specific exporting countries. Irrespective of the **licensing** regime, the introduction of these can lead to inefficiencies because each favored country does not...

...of demand could also be the reason for quota underfill or inefficiencies caused by the **licensing** regime, which leads to the next point.

Licenses are simply a means to keep track of imported quantities so that the quota can...

...authorities of the exporting countries are granted the right to issue export certificates ((or export **licenses**).sup.2) to their discretion and the wholesale traders of the importing country do not...

...importing country will wish to favor local traders as well. Then it can issue import **licenses** and either decree that an importer must match an import **license** with an export certificate or that presenting an import **license** is the only requirement for importing under the quota. In the first case, the rights...

...transform into actual rents.

There are five possible rules that determine the distribution of import **licenses** : (3)

1) Historical **allocation** rule: **Licenses** are distributed according to past trade patterns. Most often, the available quantities are distributed proportionally...

...Consequently, market newcomers have to import out of quota first to be included in future **license allocation** procedures. As with quota **share allocation** , the main disadvantage of this rule is that changing market conditions are hard to take into account, be it for political reasons or because of identification **problems** .

2) First come, first served: Import **licenses** are issued for import quantities in the order of their arrival at the border until...

...to make sure of being there on time when the import period is opened.

3) **License** on demand: If demand is too low to fill the quota, there is no difference to first come, first served. Otherwise, all requests for **licenses** are collected and reduced proportionally to adjust the requested quantity to the available quantity, *q*. So if it is commonly known that demand for **licenses** exceeds availability, there is a clear incentive for strategically overstating one's true demand. Unless...

...to overstate, this will add further distortions.

4) Discretionary methods: The right to issue import **licenses** is delegated to state trading companies, which can distribute these between their members according to internal rules. Rules that make the availability of **licenses** dependent upon certain attributes of the imported commodity are also an example of discretionary methods.

5) Auctions: Who gets how many **licenses** is determined by market mechanisms. Assuming that the auction itself is efficient, that is, that there is enough liquidity in the market--this is often a **problem** in real life--and that the rules of the game are transparent to all market...

...for free, for lobbying the best, or having the best location. Consequently, in this case, **licenses** are not really rights to rents any more, but only rights to import.

Obviously, some combinations of quota **share allocations** with **licensing** rules make more sense than others: If first come, first served is an elegant way...

...which export countries should be favored, it makes little sense to allocate country-specific quota **shares** first. However, since **licenses** operate at a micro level while quota allocation is still in the macro department, all...

...a wide range of control regulations.

To sum up, it is this combination of quota **share allocation** with a **licensing** regime that determines welfare effects in terms of traditional allocative efficiency criteria as well as...

...reached, however, before the UR. In the UR, agricultural trade liberalization became crucial for the **success** of the negotiation package. It was the first time that the participants agreed upon an...market prices during the base period 1986 to 1988. The degrees of freedom in the **calculation** method were very high. The chosen reference basis **period** with high price gaps between internal and external market price and the chosen qualities for...

...that were not in the spirit of the UR negotiations. Consequently, the WTO wished to **find** mechanisms of TRQ administration that would prevent these negative side effects. Unfortunately, the practical implementation...

...with all other contracting parties having a substantial interest in supplying the product concerned."

Several **problems** emerge with the implementation of this article. For example, it seems impossible to determine those countries with a substantial interest or to **find** a base **period** for **calculation** of the trade shares and the like. Skully (1999a) called Article XIII a "sickly child..."

...be expected in the absence of TRQs. On the other hand, if exporter shares are **found** to be discriminating due to changing economic conditions, then these can be reallocated without compensation...trade policy and the corresponding administrative regulations are very much

interested in rent distribution. Normally, **licenses** must be distributed along with the **allocation** of the quotas. The distributive effects depend strongly on this thought: The decision of who...

...determine which firm receives the right to import. There are no specific provisions for the **allocation** methods of import **licenses** (Boughner and de Gorter, 1999).

With quota distribution, trade direction and trade quantity are determined. The rents, however, are distributed primarily with the distribution of **licenses**. The previously mentioned options from Article XIII in the GATT apply for the administrative regulation...

...to the EU account for the major share of this quota.

A highly complex import **licensing** scheme was introduced to ration the scarce MFN quota, whereas the ACP quota traditionally has...

...those who had marketed EU or ACP bananas. Category C operators were newcomers. Of the **licenses**, 66.5, 30, and 3.5 percent were reserved for category A, B, and C...

...highly discretionary system based on historical criteria. Some flexibility to the scheme was introduced since **licenses** have always been tradeable apart from restrictions to newcomers.

Table 2 indicates that in-quota...

...second and third CMOB. Both changes occurred under the pressure of WTO panel reports which **found** inconsistencies in the CMOB with WTO rules. (...6 percent of the MFN quota remained a global quota.

In 1997, a panel report **found** several inconsistencies of the CMOB, particularly in its **licensing** regime with WTO rules. It was generally **found** that separate regimes, that is, two separate quotas, are not allowed. Furthermore, it was criticized...

...The 1999 CMOB again introduced some substantial changes in the rules, for example, regarding the **licensing** system. Operator categories and activity functions have been abolished. Now there is only a distinction between traditional operators and newcomers. For traditional operators, there is a so-called single-pot **license allocation** procedure. This means that no matter which quota bananas had been previously imported under, these quantities establish reference quantities for the **allocation** of **licenses** for imports under the MFN quota. More than 90 percent of the MFN quota is...

...an ACP country or not. Export certificates are not involved anymore.

Again, a panel report **found** ongoing inconsistencies with WTO rules in April 1999, and in November 1999, the European Commission...

...the basic microeconomics of TRQs and Figure 2 has illustrated some additional impacts of quota **allocation** and **licensing**, that is, TRQ administration. These considerations are now extended for the case of the CMOB...

...1)) as a prohibitive tariff rate above the quota. The administration of TRQs involves import **licenses**, as under the CMOB of 1993 and 1999. This leads to the kinked export supply...

...on the European market for traders in the magnitude of the area (a + b) since **licenses** and, therefore, rights to rents are distributed to importers. Prices rise stronger than in the...the first- and second-tier tariffs, and the determinants of TRQ administration, for example, the

licensing scheme. The size of the global quota, for example, determines the actual price under the...

...thus, the net welfare effect. One case in point is that the distribution of import **licenses** is usually not oriented at marginal costs. Under the original rules of the CMOB, the **shares** of operator categories in the **license allocation** did not coincide with trade patterns in a hypothetical free-trade situation. The **license share** of category B importers was too high relative to category A importers. This caused an intensive trade with **licenses**. Due to the initial **allocation** and the price of quotas, quota rents and income were redistributed from higher- to lower...

...also across traders and countries. Welfare losses were caused also, as additional transaction costs in **license** trading occurred. As long as category B importers stuck to their **licenses**, new business relationships with dollar banana exporters had to be built up, that is, additional...

...and third systems. Consequently, the implications for allocation and redistribution were very different. When export **licenses** are issued, as was the case under the BFA by the four privileged dollar banana...

...of the quota rent that was fully captured by traders in the situation without export **licensing**. Thus, exporting countries can regain their original welfare loss at the expense of multinational firms...In general, firms had to invest time and money in understanding and applying a difficult **licensing** scheme, which could have been **used** more effectively from society's point of view in production, processing, and trading activities. Adjustment...

...low or minimal in-quota tariff.

(8.) A detailed discussion of these regulations can be **found** in Boughner and de Gorter (1999) and Skully (1999a).

(9.) Article I in the GATT...000 (a)

quota for substantial suppliers, 10% global quota (others)	transferable
--	--------------

Quota Allocation	Tariffs (*)		License Regime
	First Tier	Second Tier	
Original Common Market Regime: 1993-94			
ACP Country-specific	0 (b)	750...	

20/K/3 (Item 1 from file: 148)

DIALOG(R)File 148:Gale Group Trade & Industry DB

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10374039 SUPPLIER NUMBER: 20876400 (USE FORMAT 7 OR 9 FOR FULL TEXT)

Factors affecting levels and growth rates in the wage rates of women: evidence from nursing.

Ault, David E.; Rutman, Gilbert L.
Applied Economics, v30, n6, p727(13)
June, 1998

ISSN: 0003-6846 LANGUAGE: English RECORD TYPE: Fulltext

WORD COUNT: 10008 LINE COUNT: 00837

TEXT:

...and growth rates in the wage rates paid to women, especially married women, who were **licensed** as Registered Nurses. Our results indicate that the influence of such household characteristics as marital...

I. INTRODUCTION

The wages, salaries, and working conditions of those **licensed** to practise as registered nurses (RNs) has been the subject of considerable discussion in the...

...role of women in household management, child-bearing and rearing, and government regulation through the **licensing** process has been the subject of numerous studies as well as commentaries based upon the...

...research questions that have received some, but limited, attention to date are the effects of **licensing** requirements, levels of education, and individual employment histories on nurse compensation. The research on the effects of **licensing** requirements on wages and salaries centres upon the fact that, in most states, an individual can sit for the **licensing** examination after completion of one of three types of formal programmes of study: The Associate...

...year) Degree in Nursing. The cost of obtaining sufficient formal education to sit for the **licensure** examination varies substantially depending upon the degree earned and institution attended.

The nature of the **licensure** process leads to two questions: (i) what are the relative returns to formal education in...

...wage employment is an alternative to full-time household management. If a woman who is **licensed** to practise as an RN elects to leave the work force as a full-time...

...equations are discussed in Section V. Conclusions and other implications of this research may be **found** in Section VI.

II. THE MODELS(4)

The models used in this study are the...

...and time constraints. With respect to the supply of labour by a woman who is **licensed** to practise as a registered nurse, the individual will be employed in period t when...

...especially in the short run, for the services available from the existing stock of those **licensed** to practise nursing in a given area.(5) Demand factors include the number and variety...employment state on the levels and growth rates of the wages (salaries) paid to those **licensed** to practise nursing, two sets of estimating equations were formulated. The first set analyses the...

...and 1989, respectively. Each survey was sent to a total of 6000 nurses who were **licensed** to practise in Illinois and Missouri. Using the Directories of Registered Nurses for 1980 and...

...and the majority was concentrated in a single specialization, Nurse Anesthesiology, only women who were **licensed** to practise nursing were included in this study. In addition, the sample was constrained to...

...nurse, worked part-time as a nurse, or was unemployed as a nurse since first **licensed** .(8) Individuals were then asked to supply the employment state occupied in each of the last fifteen years or since first **licensed** if **licensed** for less than 15 years. In addition to ...increasing the power of the analysis with respect to the statistical significance of any differences **found** between those for individuals with baccalaureates in nursing and those with other educational qualifications for initial **licensure** . Data on first wage, the wage paid to the individual in her first position following **licensure** , were collected only for the 1989 sample. Analysis of the growth rate in wage rates since first **licensed** is

restricted, therefore, to the **use** of observations from the 1989 sample.

IV. THE ESTIMATING EQUATIONS

In order to analyse the...

...probability an individual was employed as a nurse and, therefore, a wage rate observed in **period** *t*. These results were then used to **calculate** (λ), the inverse of the Mill's ratio. (λ) was then added to the list...

...log of that wage is analysed in Equation 3b. Growth rates in wages since first **licensed** (*G*) were analysed **using** OLS.(12)

The estimating equations are composed of sets of continuous and binary variables that...

...each of the variables in the vectors in Equations 3a, 3b, and 4 may be **found** in the Appendix.(13) Equation 3b also contains a vector of binary variables that identifies...

...3a, the variables in {WORKHIS} measure the percentage of time since the nurse was first **licensed** that she worked part-time or was not employed as a nurse, PPT and PUN...

...vector measures the number of times that the individual had switched employment states since first **licensed** (NSWS). In the analysis of the probability of observing a wage, {EDUC} consisted of one...

...In addition to PPT and PUN, work history was measured by the number of years **licensed** to practise as a nurse (YRSLIC) and a switch vector that consisted of SW1, a binary variable equal to 1 if the individual switched employment states once since first **licensed**, SW2, which equalled 1 if the individual had switched employment states twice, and SWG2, a...that have been employed full time for several consecutive periods. Because an individual can become **licensed** to practise as a nurse in Illinois and Missouri with an associate degree, in theory...

...supply of nurses, the greater is the demand, the less influence the educational route to **licensure** will have upon wage rates as competitors bid for their services. Because the market for...

...would, therefore, tend to be unrelated to the type of degree earned to sit for **licensure**. The baccalaureate is, however, required if the individual is to earn an advanced degree. The...

E.	0.21	0.22
F ratio	12.91(***)	7.25(***)
n	1105	1067

Standard **errors** are in parentheses.

(*) Statistically different from zero with a probability of Type 1 **error** of 0.1, two tailed test.

(**) Statistically different from zero with a probability of Type 1 **error** of 0.05, two tailed test.

(***) Statistically different from zero with a probability of Type 1 **error** of 0.01, two tailed test.

Table 3. Results of the analysis of the growth...

...sup.2)	0.23
S.E.	4.65
F ratio	5.83(***)
n	814

Standard **errors** are in parentheses.

(*) Statistically different from zero with a probability of Type 1

error of 0.10, two tailed test.

(**) Statistically different from zero with a probability of Type 1

error of 0.05, two tailed test.

(***) Statistically different from zero with a probability of Type 1

error of 0.01, two tailed test.

As contrasted to Linke's (1988, pp. 381,386...

...in nursing, wage rates do not vary significantly with the educational background acquired for initial **licensure** .(19) The wage rates paid to nurses who earned associate (two year) degrees were not...

...market for nursing services in the latter part of the 1980s. Competition among employers for **licensed** nurses may have eliminated this premium as employers bid for the services of RNs.

The growth rates in nurse wage rates were, however, affected by the educational background **used** to qualify for **licensure** . The growth rates in the wage rates of those employed as nurses in 1989 with...

...as a career.

Similar to the results reported by Linke (1988, pp. 381, 386), who **found** that a positive return to administrative positions, nurses with post-baccalaureate degrees do receive significantly...

...small, but significant, positive return to each year of experience. As the number of years **licensed** as a nurse increased, wage rates rose although the amounts were small, an average of...as well as the end of the 1980s. As the percentage of years since first **licensed** in which the individual was not employed as a nurse increased, the wage rate observed...

...full time if the individual had not previously sought employment as a nurse since first **licensed** (PUN = 1).

With the exception of only one switch in employment state, the number of...

...lower than those who have yet to switch from the employment state occupied when first **licensed** .

Further, the growth rates in these wage rates were significantly lower for those who switched...

...were flatter than that of the curves of those who switched fewer times since first **licensed** .

VI. CONCLUSIONS

The factors affecting the levels and growth rates of wages paid to women, especially married women, have been the subject of considerable discussion since 1962. **Using** data from women **licensed** to practise nursing, this study investigated the effects of household characteristics, education, work history, and...

...has tended to diminish. By the end of the 1980s, those, especially more recent entrants, **licensed** to practise nursing seemed to **allocate** time to the work force in a pattern that is more similar to the historical...

...of switches as well as the percentage of time unemployed as a nurse since first **licensed** negatively affected the level as well as the slope of the curve itself. Further, the...

...states frequently or does not work as a nurse for periods of several years after **licensure** . The latter is not surprising. This effect on wage levels may be growing stronger, for...midwestern states of Illinois and Missouri.(23) The wage rate premium for the baccalaureate degree **found** in earlier studies had disappeared by the end of the decade. There was no wage ...

...a relatively recent phenomena, for the effect of an increase in the number of years **licensed** on growth rates in wage levels was negative. The premium paid for each additional year...

...the 1980s will persist. By the end of the 1980s, differences in educational attainment for **licensure** had negligible effects upon wage rates while employment histories had more significant effects on wage...

...this study and comments and suggestions from an anonymous referee on an earlier version. Any **errors** that remain are the sole responsibility of the authors.

(1) The body of professional and...

...labour by married women. Our models emphasise the diversity in employment opportunities available to those **licensed** to practise nursing.

(5) While one could argue that the market for nursing services is...66 to 37.68% per year.

(19) For a discussion of the educational requirements for **licensure**, see Lehrer et al. (1991) as well as Booten and Lane (1974). Kane and Rouse ...

...general context.

(20) In his study, Linke (1988), using data from 1977, 1980, and 1984, **found** that those who earned a baccalaureate in nursing accepted wage offers that were significantly higher...

...Journal of Population Economics, 7, 287-306.

Heckman, J. J. Sample selection bias as specification **error**, *Econometrica*, 47, 153-61.

Heckman, J. J. and MaCurdy, T. E. (1980) A life cycle...White, W. D. and Young, W. B. (1991) The three avenues to a registered nurse **license**: a comparative analysis, *Journal of Human Resources*, 28(2), 362-79.

Lewis, H. G. (1974)...listed a specialization other than those listed previously, O, otherwise.

YRSLIC the number of years **licensed** to practice as a registered nurse.

YRSPEMP the number of years that the individual has...

...at the time the questionnaire was administered.

PFT the percentage of the years since first **licensed** that the individual has worked full-time as a nurse. (This category was omitted in the analysis.)

PPT the percentage of the years since first **licensed** that the individual has worked part-time as a nurse.

PUN the percentage of the years since first **licensed** that the individual has been unemployed as a nurse.

NSWS the number of times that the individual has switched employment states as a nurse since first **licensed** to practise nursing.

SW0 1, if the individual had not switched employment states since first...

20/K/4 (Item 2 from file: 148)

DIALOG(R)File 148:Gale Group Trade & Industry DB

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Managing trade by rules and outcomes. (Japanese trade with the U.S.)

Tyson, Laura D'Andrea

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...numbers like these mean that we have seen the last of the so-called "Japan **problem** ?" If so, why does trade friction persist between the U.S. and Japan, and why...

... ongoing troubles with its trading partners are the predictable and unfortunate result of its astonishing **successes** . There is an instinctive protectionist response to these **successes** in both the U.S. and Europe. For the U.S., the growing ascendance of...

...as part of the so-called "Structural Impediments Initiative" between the U.S. and Japan **found** that prices of many foreign products are significantly higher in Japan than in world markets...

...remains significantly lower in Japan than in the other advanced industrial countries.

The real Japan **problem** , the one that persists despite significant macro-economic adjustments, is the **problem** of market closure. As a recent GATT study confirms, traditional trade barriers are not the source of this **problem** . [7] Japan has relatively low tariffs and relatively few import quotas in comparison with most...they also "lean on them" to realize policy goals. Thus it is not surprising to **find** Japanese semiconductor companies regularly reporting output and investment plans to MITI in the year following the semiconductor trade agreement with the U.S. or to **find** a Japanese company bowing out of a supercomputer bid or buying an American supercomputer in...no longer the major obstacle to the Japanese market. Instead, standards, testing and certification, and **licensing** came to the fore. Although the means of favoring Japanese producers had changed, the goal...network and Motorola providing the equipment. In 1986, DDI approached MPT to apply for a **license** for cellular service and began the extensive technical discussions typical of the Japanese **license** application process. Shortly thereafter, and unexpectedly, a rival consortium, Nippon Idou Tsushin Corporation or IDO...

...among others by Toyota, NEC, Japan Highway Authority and Tokyo Electric Power, applied for a **license** to provide cellular service **using** the NTT system, the equipment for which was already being manufactured by NEC. The firms...

...companies to develop such a venture failed to reach agreement. In 1987, MPT announced its **licensing** decisions--IDO was **allocated** the eastern half of Japan, including Tokyo, with 60%--70% of the potential market, while...

...to compete with NTT in a particular market, not the competitive outcome itself. Nonetheless, by **licensing** the right to compete in this way, MPT was necessarily restricting Motorola's potential share in the Japanese market, a share which was already held in **check** by NTT's preferential access to the entire Japanese market.

DDI accepted MPT's allocation...

...between U.S. and Japanese officials, at the end of which DDI was given a **license** to operate throughout all of Japan, with the exception of the Tokyo-Nagoya corridor. This...

...remained handicapped, because MPT's decision meant that NTT's protocol was the only one **licensed** for the Tokyo-Nagoya corridor, while all the

other regions of the country were **licensed** for two protocols--NTT's and Motorola's. As a result, a Motorola customer would...sometime in 1992, when the system is fully operational. In the meantime, Motorola has been **successful** in selling cellular equipment in other parts of Japan, and some estimates put its share...productive capabilities. But it is too early to tell.

The Third-Party Radio Conflict: A **Successful** Managed Trade Resolution--The MOSS Telecommunications Agreement specifically provided for the opening of Japan's...

...and trucking. Motorola is a major provider of such systems in the United States and **successfully** lobbied to have them included in the MOSS Telecommunications negotiations.

In Japan, foreign access required...
...enlist subscribers and provide local service to equipment and customers. Motorola met with some initial **success** in its strategy. By the end of 1988, it had established fourteen systems throughout Japan...

...benefitted MCA in the provision of these services.

Motorola's basic complaints involved both spectrum **allocation** and **licensing** requirements. By controlling spectrum **allocation** to JSMT, MPT was restricting Motorola's share of the lucrative Tokyo market to 4%, with the remaining share protected for MCA. In addition, to obtain a **license** for operation, Motorola was required to sign customers in advance to demonstrate full system loading...

...on MCA. Overall, Motorola estimated that excessive delays doubled the time required for processing its **license** requests compared to those of MCA. Finally, both Motorola and MRC were harmed by MPT...

...be open to all interested parties, including foreign suppliers. MPT also committed to expedite the **licensing** application procedures so they would be completed within four months. If more than one application...

...a scheme on a temporary basis for the next ten to twenty systems to be **licensed** for the Tokyo market. The provisions dealing with the allocation of frequencies between domestic and...

...a managed trade arrangement with explicit quantitative targets.

Not surprisingly, Motorola has been much more **successful** at increasing its sales of third-party radio systems than at increasing its sales of...results, Motorola judges the 1989 Agreement on third-party radio systems to be an unqualified **success**. As already noted, its enthusiasm for the agreement on cellular telephone service is much more...lucrative telecommunications markets, it would not be surprising if the Japanese companies and regulatory authorities **found** new ways to impede the sales of Motorola's MicroTac Lite until Japanese competitors have a chance to catch up.

The **successful** use of trade policy in the Motorola case was not without its costs, however. Motorola...

...is justifiable, trade policy may not be the most effective means for dealing with the **problem**. The efforts of Cray to sell its supercomputers in Japan illustrates this point.

Cray and...

...1980s, they were still regarded as inferior to Cray machines when run on real world **problems** with realistic work loads. During most of the decade of trade conflict, there was little...

...Given the vertically integrated structure of the Japanese electronics industry, the firms with which Cray **found** itself in competition after 1983 were also among the same firms in competition with Motorola...workload performance--theoretical peak performance was sufficient. Nor did the agreement deal with the discounting **problem**, in part because U.S. trade officials felt that if Japanese producers wanted to dump...greater Japanese competition. The American supercomputer industry, like all of America's other high-tech **successes**, was an outgrowth of its national defense commitment. A long-term vision and public support...

...1989 is a good compromise. It calls for additional financing of research related to advanced **computing** technologies over a five-year **period**. Such a program would fund the expansion and upgrading of a national research network and...organizations and their distinctive relationships with one another and with the Japanese government. The recent **scandal** in the Japanese financial markets is only the latest evidence of the blatant cronyism and...

...S. and

Germany arrived on the world scene. In each case, concerns with the trading **success** of the newly triumphant countries became the order of the day. See Jagdish Bhagwati, The...

...increased threefold while the U.S. share has declined by 40%.

Reflecting Japan's remarkable **success** in these markets, between 1983 and 1989, the share of telecommunications equipment, integrated circuits and...

...NY: Harper Business, 1990). [6]A price survey done in conjunction with the SII talks **found** that almost 90% of the surveyed goods produced in the U.S. and over 95...the goods produced in third countries were priced higher in Japan. In addition, the survey **found** that forty percent of the goods originating in Japan were more expensive in Japan. On...

...U.S. market and won. To avoid higher duties

imposed on its products after the **finding** of dumping. [21]Business Tokyo, (July 1990), p. 38. [22]During this year, IDO entertained... [33]Anchordoguy, op. cit., (1991), p. 33. [34]Cray Research, Inc., "The Japanese Public Sector: **Problems** and Prospects for U.S.

Supercomputer Vendors," unpublished paper, May 1990. [35]This assessment is consistent with Lawrence's **finding** that keiretsu act to reduce imports

below what they otherwise would have been. [36]Cray...

?